



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

September 21, 2005

Frank J. Thornton
Chairman
PO Box 27032
Richmond, VA 23273

Dear Mr. Thornton:

We have reviewed the Commonwealth collections and remittances of the Director of Finance and Sheriff of the County of Henrico for the year ended June 30, 2005. Our primary objectives were to determine that the officials have maintained accountability over Commonwealth collections, established internal controls, and complied with state laws and regulations.

The results of our tests found the constitutional officers complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement and custody of state funds.

Sincerely,

Auditor of Public Accounts

WJK:kwv

cc: Virgil R. Hzaelett, P.E., County Administrator
Reta R. Busher, Director of Finance
Michael L. Wade, Sheriff